

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1811 be amended to read as follows:

1 Page 2, between lines 29 and 30, begin a new paragraph and insert:
2 "SECTION 2. IC 6-6-1.1-201 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 201. A **cents per**
4 **mile** license tax ~~of fifteen cents (\$0.15) per gallon, in the amount~~
5 **determined under section 201.2 of this chapter** is imposed on the use
6 of all gasoline used in Indiana, except as otherwise provided by this
7 chapter. The distributor shall initially pay the tax on the billed
8 gallage of all gasoline the distributor receives in this state, less any
9 deductions authorized by this chapter. The distributor shall then add
10 the per gallon amount of tax to the selling price of each gallon of
11 gasoline sold in this state and collected from the purchaser so that the
12 ultimate consumer bears the burden of the tax.

13 SECTION 3. IC 6-6-1.1-201.2 IS ADDED TO THE INDIANA
14 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
15 [EFFECTIVE JANUARY 1, 2002]: **Sec. 201.2. (a) As used in this**
16 **section, "motor fuel" has the meaning set forth in IC 6-6-4.1-1(g).**

17 **(b) The cents per mile license tax imposed under section 201 of**
18 **this chapter is the amount determined in STEP TWO of the**
19 **following formula, rounded off to the nearest one-tenth of one cent**
20 **(\$0.001):**

21 **STEP ONE: Divide:**

22 **(A) the Indiana motor vehicle miles of travel (VMT) for**
23 **the calendar year preceding by two (2) years the calendar**
24 **year in which the tax is imposed, as reported by the United**

- 1 States Highway Administration; by
- 2 (B) the certified taxable gallons of motor fuel for the
- 3 calendar year preceding by two (2) years the calendar year
- 4 in which the tax is imposed, as reported by the
- 5 department;
- 6 to determine the current average miles per gallon (AMPG).
- 7 STEP TWO: Multiply the AMPG calculated under STEP
- 8 ONE by ninety-two hundredths of one cent (\$0.0092).
- 9 (c) Not later than November 1 of each year, the department
- 10 shall:
- 11 (1) publish the annual tax rate in effect for the following
- 12 calendar year in the Indiana Register; and
- 13 (2) widely disseminate information concerning the
- 14 applicability of the new rates.
- 15 (d) Not later than November 1 of each year, the department
- 16 shall publish in the Indiana Register and widely disseminate
- 17 information concerning:
- 18 (1) the certified taxable gallons of fuel; and
- 19 (2) the Indiana vehicle miles of travel;
- 20 used in the calculation of the cents per mile license tax under
- 21 subsection (b)."
- 22 Page 3, line 3, strike "prescribed by section 201 of this chapter" and
- 23 insert "**annually published by the department**".
- 24 Page 3, line 8, strike "prescribed by section 201" and insert
- 25 "**determined under section 201.2**".
- 26 Page 3, between lines 24 and 25, begin a new paragraph and insert:
- 27 "SECTION 3. IC 6-6-1.1-606.6 IS AMENDED TO READ AS
- 28 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 606.6. (a) Except
- 29 as provided in subsection (c), every person included within the terms
- 30 of section 606(a) of this chapter who transports gasoline in a vehicle on
- 31 the highways of Indiana in a vehicle having a total tank capacity of less
- 32 than eight hundred fifty (850) gallons is liable to the state for a penalty
- 33 equal to the rate provided in ~~section 201~~ **section 201.2** of this chapter
- 34 on all gasoline transported into Indiana and delivered to any person
- 35 other than a licensed distributor.
- 36 (b) Except as provided in subsection (c), every person included
- 37 within the terms of section 606(c) of this chapter who transports
- 38 gasoline in a vehicle on the highways of Indiana is liable to the state for
- 39 a penalty equal to the rate provided in ~~section 201~~ **section 201.2** of this
- 40 chapter on all gasoline:
- 41 (1) received by the person for transportation to a point outside
- 42 Indiana;
- 43 (2) not ~~in fact~~ transported to a point outside Indiana; and
- 44 (3) ~~in fact~~ delivered to a person other than a licensed distributor
- 45 inside Indiana.
- 46 (c) The following are excluded when computing any liability under

1 this section:

2 (1) All deliveries of gasoline when the tax imposed by law was
3 charged or collected by the parties under the circumstances
4 described in this section.

5 (2) Deliveries of gasoline used in computing the tax under section
6 301 of this chapter.

7 SECTION 4. IC 6-6-1.1-801.5 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 801.5. (a) The
9 administrator shall transfer ~~one-fifteenth (1/15) of the taxes that are~~
10 ~~collected under this chapter the amount determined under~~
11 **subsection (b)** to the state highway road construction and improvement
12 fund.

13 (b) **The amount of the transfer required under subsection (a) is**
14 **the amount determined in the last of the following STEPS:**

15 **STEP ONE: Determine the amount of the taxes collected**
16 **under this chapter.**

17 **STEP TWO: Determine the tax rate determined under section**
18 **201.2 of this chapter.**

19 **STEP THREE: Multiply the STEP TWO result by one**
20 **hundred (100).**

21 **STEP FOUR: Express the STEP THREE result as a fraction**
22 **with the STEP THREE result being the numerator and one**
23 **(1) being the denominator.**

24 **STEP FIVE: Invert the STEP FOUR result so that the**
25 **numerator of the fraction expressed is one (1) and the**
26 **denominator is the STEP THREE result.**

27 **STEP SIX: Multiply the STEP FIVE result by the STEP ONE**
28 **result.**

29 (c) After the transfer required by subsection (a), the administrator
30 shall transfer the next twenty-five million dollars (\$25,000,000) of the
31 taxes that are collected under this chapter and received during a period
32 beginning July 1 of a year and ending June 30 of the immediately
33 succeeding year to the auditor of state for distribution in the following
34 manner:

35 (1) thirty percent (30%) to each of the counties, cities, and towns
36 eligible to receive a distribution from the local road and street
37 account under IC 8-14-2 and in the same proportion among the
38 counties, cities, and towns as funds are distributed under
39 IC 8-14-2-4;

40 (2) thirty percent (30%) to each of the counties, cities, and towns
41 eligible to receive a distribution from the motor vehicle highway
42 account under IC 8-14-1 and in the same proportion among the
43 counties, cities, and towns as funds are distributed from the motor
44 vehicle highway account under IC 8-14-1; and

45 (3) forty percent (40%) to the Indiana department of
46 transportation.

1 ~~(c)~~ (d) The auditor of state shall hold all amounts of collections
 2 received under subsection ~~(b)~~ (c) from the administrator that are made
 3 during a particular month and shall distribute all of those amounts
 4 pursuant to subsection ~~(b)~~ (c) on the fifth day of the immediately
 5 succeeding month.

6 ~~(d)~~ (e) All amounts distributed under subsection ~~(b)~~ (c) may only be
 7 used for purposes that money distributed from the motor vehicle
 8 highway account may be expended under IC 8-14-1."

9 Page 4, after line 15, begin a new paragraph and insert:

10 "SECTION 5. [EFFECTIVE JULY 1, 2001] (a) **Notwithstanding**
 11 **IC 6-6-1.1-201.2, as added by this act, the department of state**
 12 **revenue shall, before November 1, 2001, publish in the Indiana**
 13 **Register the cents per mile rate under IC 6-6-1.1-201.2, as added**
 14 **by this act, that is applicable for the calendar year beginning**
 15 **January 1, 2002.**

16 (b) **This SECTION expires January 2, 2002."**

17 Renumber all SECTIONS consecutively.

(Reference is to HB 1811 as printed February 27, 2001.)

Representative Espich